

Form F-66 (IA-2)  
(6-11-2014)

STATE OF IOWA

2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

CITY OF IDA GROVE, IOWA

DUE: December 1, 2014

16204700500000

City Clerk  
PO Box 236  
Ida Grove, IA 51445

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	896,182		896,182	853,627
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	896,182		896,182	853,627
Delinquent property taxes	0		0	0
TIF revenues	88,819		88,819	91,892
Other city taxes	222,314	0	222,314	256,749
Licenses and permits	7,533	0	7,533	6,425
Use of money and property	25,758	0	25,758	27,600
Intergovernmental	341,216	7,170	348,386	231,433
Charges for fees and service	158,937	589,103	748,040	770,937
Special assessments	0	0	0	0
Miscellaneous	181,216	0	181,216	332,601
Other financing sources	306,758	0	306,758	276,294
Total revenues and other sources	2,228,733	596,273	2,825,006	2,847,558
Expenditures and Other Financing Uses				
Public safety	561,485	0	561,485	509,200
Public works	449,362	0	449,362	568,754
Health and social services	4,886	0	4,886	4,886
Culture and recreation	466,438	0	466,438	486,999
Community and economic development	4,000	0	4,000	0
General government	175,775	0	175,775	212,819
Debt service	204,051	0	204,051	316,980
Capital projects	91,199	0	91,199	0
Total governmental activities expenditures	1,957,196	0	1,957,196	2,099,638
Business type activities	0	629,303	629,303	717,516
Total ALL expenditures	1,957,196	629,303	2,586,499	2,817,154
Other financing uses, including transfers out	239,758	67,000	306,758	253,216
Total ALL expenditures/And other financing uses	2,196,954	696,303	2,893,257	3,070,370
Excess revenues and other sources over (Under) Expenditures/And other financing uses	31,779	-100,030	-68,251	-222,812
Beginning fund balance July 1, 2013	1,144,310	266,545	1,410,855	1,288,285
Ending fund balance June 30, 2014	1,176,089	166,515	1,342,604	1,065,473
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 557,200	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,124,947	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-12-2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Edith Ann Ball		712	364-2428	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/7/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF IDA GROVE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	742,175	124,403		29,604	0	0	896,182			896,182	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	742,175	124,403		29,604	0	0	896,182		T01	896,182	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	742,175	124,403		29,604	0	0	896,182			896,182	6
7	TIF revenues			88,819				88,819		T01	88,819	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	34,708	0	0	0	0	0	34,708	0	T19	34,708	13
14	Other local option taxes	0	187,606	0	0	0	0	187,606	0	T09	187,606	14
15	TOTAL OTHER CITY TAXES	34,708	187,606	0	0	0	0	222,314	0		222,314	15
16	Section B - LICENSES AND PERMITS	7,533	0	0	0	0	0	7,533	0	T29	7,533	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,162	0	0	0	0	0	2,162	0	U20	2,162	18
19	Rents and royalties	23,596	0	0	0	0	0	23,596	0	U40	23,596	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	25,758	0	0	0	0	0	25,758	0		25,758	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	5,000	0	0	0	0	5,000	7,170	B89	12,170	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	5,000	0	0	0	0	5,000	7,170		12,170	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		213,887					213,887		C46	213,887	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	4,151	0	0	0	0	0	4,151	0	C89	4,151	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	86,676	0	86,676	0	C89	86,676	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	4,151	213,887	0	0	86,676	0	304,714	0		304,714	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	6,379	0	0	0	0	0	6,379	0		6,379	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	25,123	0	0	0	0	0	25,123	0	D89	25,123	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	31,502	0	0	0	0	0	31,502	0		31,502	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	35,653	218,887	0	0	86,676	0	341,216	7,170		348,386	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	283,673	A91	283,673	73
74	Sewer	0	0	0	0	0	0	0	132,840	A80	132,840	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	19,046	0	0	0	0	0	19,046	0	A01	19,046	78
79	Landfill/garbage	0	0	0	0	0	0	0	172,590	A81	172,590	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	131,723	0	0	0	0	0	131,723	0	A61	131,723	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Tree Compost	8,168	0	0	0	0	0	8,168	0		8,168	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	158,937	0	0	0	0	0	158,937	589,103		748,040	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	82,712	0	0	0	0	0	82,712	0	U99	82,712	108
109	Deposits and sales/fuel tax refunds	844	0	0	0	0	0	844	0	U99	844	109
110	Sale of property and merchandise	6,954	0	0	0	5,000	0	11,954	0	U11	11,954	110
111	Fines	2,434	0	0	0	0	0	2,434	0	U30	2,434	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	1,784	0	0	0	0	0	1,784	0		1,784	113
114	Refunds and reimbursements	18,187	0	0	0	0	0	18,187	0		18,187	114
115	Cleaning deposits	2,125	0	0	0	0	0	2,125	0		2,125	115
116	General	36,573	0	0	0	0	0	36,573	0		36,573	116
117	Rec Center	17,308	0	0	0	0	0	17,308	0		17,308	117
118	Fire Department	5,707	0	0	0	0	0	5,707	0		5,707	118
119	Library	1,588	0	0	0	0	0	1,588	0		1,588	119
120	<b>TOTAL MISCELLANEOUS</b>	176,216	0	0	0	5,000	0	181,216	0		181,216	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,180,980	530,896	88,819	29,604	91,676	0	1,921,975	596,273		2,518,248	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	74,592	0		77,500	37,769	0	189,861	0		189,861	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	116,897	0	0	116,897	0		116,897	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	74,592	0	0	194,397	37,769	0	306,758	0		306,758	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,255,572	530,896	88,819	224,001	129,445	0	2,228,733	596,273		2,825,006	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	252,201	1,058,138	169,364	-19,432	-315,961	0	1,144,310	266,545		1,410,855	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,507,773	1,589,034	258,183	204,569	-186,516	0	3,373,043	862,818		4,235,861	136
137												137
138												138
139												139
140												140
141												141
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	301,742	0	0	0	0	0	301,742		E62	301,742	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	8,569	135,671	0	0	0	0	144,240		E89	144,240	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	11,734	1,345	0	0	0	0	13,079		E59	13,079	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	98,278	3,136	0	0	0	0	101,414		E24	101,414	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	672	0	0	0	0	0	672		E32	672	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	338	0	0	0	0	0	338		E32	338	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	421,333	140,152	0	0	0	0	561,485			561,485	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	117,653	84,647	0	0	0	0	202,300		E44	202,300	42
43	Purchase of land and equipment	0	162,830	0	0	0	0	162,830		G44	162,830	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	56,790	0	0	0	0	0	56,790		E44	56,790	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	26,014	0	0	0	0	0	26,014		E01	26,014	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	768	660	0	0	0	0	1,428		E81	1,428	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	201,225	248,137	0	0	0	0	449,362			449,362	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	4,886	0	0	0	0	0	4,886		E79	4,886	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	4,886	0	0	0	0	0	4,886			4,886	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	77,792	13,941	0	0	0	0	91,733		E52	91,733	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	45,908	16,299	0	0	0	0	62,207		E61	62,207	127
128	Purchase of land and equipment	41,000	0	0	0	0	0	41,000		G61	41,000	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	242,913	25,785	0	0	0	0	268,698		E61	268,698	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	2,800	0	0	0	0	0	2,800		E03	2,800	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	410,413	56,025	0	0	0	0	466,438			466,438	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	4,000	0	0	0	4,000		E50	4,000	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	4,000	0	0	0	4,000			4,000	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	19,897	686	0	0	0	0	20,583		E29	20,583	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	99,335	27,484	0	0	0	0	126,819		E23	126,819	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,245	0	0	0	0	0	1,245		E89	1,245	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	5,864	0	0	0	0	0	5,864		E25	5,864	166
167	Purchase of land and equipment		0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	15,703	965	0	0	0	0	16,668		E31	16,668	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	4,596	0	0	0	0	0	4,596		E89	4,596	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	146,640	29,135	0	0	0	0	175,775			175,775	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	204,051	0	0	204,051			204,051	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	204,051	0	0	204,051			204,051	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Parents for parks	0	0	0	0	199	0	199			199	184
185	Baxter Hotel	0	0	0	0	91,000	0	91,000			91,000	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	91,199	0	91,199			91,199	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	91,199	0	91,199			91,199	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,184,497	473,449	4,000	204,051	91,199	0	1,957,196			1,957,196	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IDA GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								260,993	E91	260,993	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							202,366		E80	202,366	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							165,944		E81	165,944	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF IDA GROVE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								629,303		629,303	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,184,497	473,449	4,000	204,051	91,199	0	1,957,196	629,303		2,586,499	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	122,861		0	0	0	122,861	67,000		189,861	255
256	Internal TIF loans/repayments and transfers out	0	0	116,897	0	0	0	116,897	0		116,897	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	122,861	116,897	0	0	0	239,758	67,000		306,758	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,184,497	596,310	120,897	204,051	91,199	0	2,196,954	696,303		2,893,257	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	808,002	137,286	518	0	0	945,806			945,806	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	250,371	184,722	0	0	0	0	435,093			435,093	266
267	Unassigned	72,905	0	0	0	-277,715	0	-204,810			-204,810	267
268	<b>Total Governmental</b>	323,276	992,724	137,286	518	-277,715	0	1,176,089			1,176,089	268
269	<b>Proprietary</b>								166,515		166,515	269
270	<b>Total ending fund balance June 30, 2014</b>	323,276	992,724	137,286	518	-277,715	0	1,176,089	166,515		1,342,604	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,507,773	1,589,034	258,183	204,569	-186,516	0	3,373,043	862,818		4,235,861	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF IDA GROVE																																																									
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																				
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>301,742</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	301,742	Sewerage.....	M80	0	Sanitation.....	M81	0	All other.....	M89	\$ 0	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to State		Highways.....	L44	\$ 0	All other.....	L89	\$ 0								
Purpose	Amount paid to other local governments																																																																			
Correction.....	M05	\$ 0																																																																		
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All other.....	M89	\$ 0																																																																		
Purpose	Amount paid to State																																																																			
Highways.....	L44	\$ 0																																																																		
All other.....	L89	\$ 0																																																																		
Part IV	SALARIES AND WAGES																																																																			
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																				
<table><tr><td colspan="21"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="21">Total salaries and wages paid.....</td><td>Z00</td><td>\$</td><td>521,230</td></tr></table>																																											Amount - Omit cents		Total salaries and wages paid.....																					Z00	\$	521,230
																					Amount - Omit cents																																															
Total salaries and wages paid.....																					Z00	\$	521,230																																													
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																			
A. Long-term debt																																																																				
Purpose		Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)																																																									
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																												
1. Water utility		19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0																																																								
2. Sewer utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
3. Electric utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192 0																																																								
4. Gas utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0																																																								
5. Transit-bus		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0																																																								
6. Industrial Revenue		19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0																																																								
7. Mortgage revenue		19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0																																																								
8. TIF revenue		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
9. Other-Specify		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
10. GO Corp Purpose		19U 470,000	29U 0	39U 110,000	49U 360,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 18,045																																																								
11. Infrastructure		19U 213,633	29U 0	39U 16,433	49U 197,200	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 6,491																																																								
12.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
13.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
14.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																								
Total long-term debt		683,633	0	126,433	557,200	0	0	0	0	0	0	24,536																																																								
B. Short-term debt																																																																				
Amount - Omit cents																																																																				
Outstanding as of JULY 1, 2013					61V \$	0																																																														
Outstanding as of JUNE 30, 2014					64V \$	0																																																														
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																																																									
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																																																				
Actual valuation -- January 1, 2012												\$	102,498,943						x .05 = \$	5,124,947																																																
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014										Amount - Omit cents																																																									
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																										
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																																														
		\$	0	\$	0	0	1,342,604	1,342,604																																																												
REMARKS												V98																																																								